

**BY ORDER OF THE COMMANDER  
AIR FORCE RESERVE COMMAND**



**AIR FORCE INSTRUCTION 65-301**

**AIR FORCE RESERVE COMMAND  
Supplement 1**

**1 AUGUST 2000**

**Financial Management**

**AUDIT REPORTING PROCEDURES**

**"HOLDOVER"**

*"The basic publication has changed; impact on supplemental information is under review by the OPR.  
Users should follow supplemental information that remains unaffected."*

**COMPLIANCE WITH THIS PUBLICATION IS MANDATORY**

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The OPR for this supplement is HQ AFRC/FM (Mr. L. A. Collier). This supplement implements and extends the guidance of Air Force Instruction (AFI) 65-301, 1 February 2000. The AFI is printed word-for-word without editorial review. Air Force Reserve Command supplementary material is indicated by "(AFRC)" in boldface type. This supplement describes Air Force Reserve Command procedures to be used in conjunction with the basic instruction. Upon receipt of this integrated supplement discard the Air Force basic.

**SUMMARY OF REVISIONS**

There are no changes to previous supplemental text.

1.4.1. HQ AFRC Focal Point. HQ AFRC Financial Management (HQ AFRC/FM) is the central focal point within AFRC for all matters relating to AFAA. The Chief, Comptroller Plans Division (HQ AFRC/FMX), acts for HQ AFRC/FM in this regard. The focal point of contact for each numbered air force (NAF) is FM. AFRC units establish a focal point in their financial management organization to monitor audit activities for their commanders. AFRC unit focal points keep NAF and wing commanders informed of audit activities.

1.4.3. AFRC units provide applicable NAF/FM and HQ AFRC/FMXX a copy of the draft report and comments to the draft report. HQ AFRC/FMXX and NAF/FM will coordinate the comments and draft report through the applicable OPR. AFRC units cannot release the comments to the draft report to the Air Force Audit Agency (AFAA) until they receive coordination from HQ AFRC/FMXX and the applicable NAF/FM.

3.1. If HQ AFRC and NAF functional OPRs disagree with a report or with actions indicated in management comments to the draft report, they coordinate with HQ AFRC/FMXX as soon as possible to arrange for discussions with the unit OPR and AFAA, if necessary.

4.1.1. Unit request assistance of HQ AFRC/FMA to ensure reasonableness of potential monetary benefits.

5.2.1.1. (Added) HQ AFRC Financial Management (HQ AFRC/FM) is the central focal point within AFRC for all matters relating to nonappropriated fund audits contracted with certified public accountants, according to AFI 65-107, *Nonappropriated Funds Financial Management Oversight Responsibilities*. The Chief, Financial Services Division (HQ AFRC/FMF), acts for HQ AFRC/FM in this regard.

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Commander